ANNUAL REPORT

of the

Officers and Committees

of the

TOWN OF NORTHFIELD

Massachusetts

1923

THE RECORDER PRESS
Greenfield, Mass.

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TOWN OFFICERS

Clerk

Charles C. Stearns

Treasurer

Frank W. Williams

Selectmen

Fred A. Holton	Term expires 1924
Ernest C. Field	Term expires 1925
Fred H. Doolittle	Term expires 1926

Assessors

J. L. Hammond	Term expires 1924
Charles E. Leach	Term expires 1925
Edward M. Morgan	Term expires 1926

Town Accountant

C. S. Warner

Tax Collector

L. R. Alexander

School Committee

D. MacD. Ross	Term expires 1924
Frank L. Duley	Term expires 1925
R. H. Philbrick	Term expires 1926

Library Trustees

Mrs. C. C. Stockbridge	Term expires 1924
Frank L. Duley	Term expires 1924
N. P. Wood	Term expires 1925
Nellie M. Wood	Term expires 1925
Joseph F. Bittinger	Term expires 1926
S. Catherine Richardson	Term expires 1926

Cemetery Commissioners

Frank V. Wood	Term expires 1924
Clifford I. Holton	Term expires 1925
Geo. N. Kidder	Term expires 1926

Sealer Weights and Measures

H. M. Bristol

Constables

Fred W. Doane L. O. Clapp Anson O. Howard

Tree Warden

Arnold Holton

Fire Wardens

Fred W. Doane Geo. W. Piper Frank Kendrick
Frank H. Montague Homer W. Nims

Registrars of Voters

H. M. Haskell Frank H. Montague L. H. Polhemus

Inspectors of Provisions

Jones J. Fisher D. MacD. Ross A. W. Mead
E. C. Field C. S. Tenney

Forest Fire Warden

Fred W. Doane

Inspector of Animals

A. W. Mead

Fence Viewers

C. R. Nelson C. S. Tenney W. H. Dale

Field Drivers

Ernest Howard Norman Long Irwin Severence

Pound Keeper

L. O. Clapp

Surveyors of Wood and Lumber

C. R. Nelson R. O. Leach Jones J. Fisher
E. E. Aldrich H. A. Reed Lawrence Quinlan

Chief Fire Department

H. M. Haskell

Public Weighers

Geo. O. Dunnell Floyd M. Dunnell Roderic H. Parker

TOWN WARRANT

COMMONWEALTH OF MASSACHUSETTS

Franklin, ss.

To either of the Constables of the Town of Northfield in the County of Franklin, *Greeting.*

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town, on Monday, February 4, 1924, at 10 o'clock in the forenoon, then and there to act on the following articles:

ART. 1. To choose a Moderator to preside at said meeting.

ART. 2. To hear the reports of the several town officers and committees or act thereon.

ART. 3. To choose all necessary town officers for the ensuing year, the following to be on one ballot, viz: Town Clerk, Treasurer, one Selectman for one year, one Assessor for three years, one School Committee for three years, two Library Trustees for three years, one Cemetery Commissioner for three years, Tree Warden and Tax Collector for one year, three Constables for one year. Also to bring in ballots Yes or No, in answer to the following question: Shall license be granted for the sale of certain non-intoxicating beverages in this Town?

ART. 4 To see if the Town will authorize the Treasurer, with the approval of the Selectmen, to borrow money from time to time in anticipation of taxes of the municipal year to an amount not exceeding the tax levy, and to issue a note or notes hereafter payable within one year. Any debt or debts incurred under this note to be paid from the taxes of said municipal year, or act thereon.

ART. 5. To see if the Town will raise and appropriate $150 for Memorial Day exercises, the same to be paid to, and expended by G. A. R. Post 171, or act thereon.

ART. 6. To see if the Town will raise and appropriate a sum of money to be used by the Tree Warden in care and preservation of shade trees, or act thereon.

ART. 7. To see if the Town will raise and appropriate a sum of money to employ a school physician in accordance with Chapter 502, Act of 1906, or act thereon.

ART. 8. To see if the Town will raise and appropriate the sum of $1920 to pay the interest and twentieth bond of the Bennett's Meadow Bridge debt.

ART. 9. To see if the Town will raise and appropriate the sum of $1297.50 to apply on High School and Memorial Hall debt.

ART. 10. To see if the Town will raise and appropriate the sum of $1441.60 to apply on Millers Brook Bridge and State Highway loan.

ART. 11. To see if the Town will raise and appropriate the sum of $2445 for lighting the streets, or act thereon.

ART. 12. To see if the Town will raise and appropriate a sum of money for oiling or using some other material to lay the dust, on the principal streets, or act thereon.

ART. 13. To raise and appropriate such sums of money as shall be necessary to defray town charges for the ensuing year, or act thereon.

ART. 14. To determine the salary of the Tax Collector, or act thereon.

ART. 15. To see if the Town will empower the Selectmen to defend the Town in any suit brought against the Town, or act thereon.

ART. 16. To see if the Town will raise and appropriate $200 for care and preservation of cemeteries, or act thereon.

ART. 17. To see if the Town will authorize the Selectmen to enter into a contract with the Board of Public Works, Division of Highways, for repairs and improvements of the roads and highways exclusive of State Highways, and raise and appropriate the sum of $150 per mile for that purpose, or act thereon.

ART. 18. To see if the Town will raise and appropriate the sum of $400 for the Dickerson Memorial Library, or act thereon.

ART. 19. To see if the Town will raise and appropriate $25 for the salary of the Librarian at the Northfield Farms Library, or act thereon.

ART. 20. To see if the Town will appropriate $125 to be paid to the Trustees for County Aid to Agriculture in accordance with the provisions of and for the purpose of Chapter 128, Section 45 of the General Laws, or for the support of demonstration work under the direction of the agent or instructors of Trustees on land owned by the town or any resident thereof, or pass any vote or votes in relation thereto.

ART. 21. To see if the Town will choose a director in accordance with the provisions of Chapter 128, Section 41 of the General Laws, to serve one year or pass any vote or votes in relation thereto.

ART. 22. To see if the Town will vote to raise and appropriate a sum of money to provide two new furnaces for the High School, or act thereon.

ART. 23. To see if the Town will vote to raise and appropriate a sum of money to provide for repairing and renovating Schoolhouse No. 4, or act thereon.

ART. 24. To see if the Town will purchase, locate and maintain a silent policeman at the junction of Main and Pine streets, or take any action thereon.

ART. 25. To see if the Town will raise and appropriate the sum of $600 to be used in the extermination of the Gypsy Moth, or act thereon.

ART. 26. To see if the Town will raise and appropriate a sum of money to pay the unpaid bills of 1923, or act thereon.

ART. 27. To see if the Town will raise and appropriate a sum of money to defray the expenses of a Community Nurse, or take any other action thereon.

ART. 28. To see if the Town will vote to extend the street lights on Maple Street from Mr. Heald's house to St. Mary Street, or act thereon.

ART. 29. To see if the Town will vote to install two street lights on Aldrich Street, or act thereon.

ART. 30. To see if the Town will vote to raise and appropriate a sum of money to purchase a Triple Combination Fire Truck for the Fire Department, or act thereon.

ART. 31. To see if the Town will vote to pay members of the Fire Department $1 per hour for actual fire service.

ART. 32. To see if the Town will vote to authorize the Selectmen to appoint a Superintendent of Streets and Highways, other than a member of the Board of Selectmen.

ART. 33. To see if the Town will vote to raise and appropriate a sum of money to buy an adding machine or pass any vote or votes thereon.

ART. 34. To see if the Town will vote to raise and appropriate a sum of money to buy an auto truck for road work, or pass any vote or votes thereon.

ART. 35. To see if the town will raise and appropriate any sum of money to co-operate with the Department of Public Works, Highway Division, to build any part or all of the State highway, as surveyed by the State engineers, between Northfield and Northfield Farms, to be built of macadam, or pass any vote or votes in relation thereto.

ART. 36. To see if the town will vote to borrow any sum of money that may be appropriated under the foregoing article, or pass any vote in relation thereto.

And you are directed to serve this Warrant by posting up attested copies thereof at the Post Offices in Northfield, East Northfield, Northfield Farms, West Northfield and at the Schoolhouse in District No. 6, seven days at least before the time of holding said meeting.

Hereof fail not, and make due return of this Warrant, with your doings thereon, to the Town Clerk, at the time and place of meeting as aforesaid.

Given under our hands this 15th day of January, in the year of our Lord, one thousand nine hundred and twenty-four.

FRED A. HOLTON,
ERNEST C. FIELD.
FRED H. DOOLITTLE,

Selectmen of Northfield.

SELECTMEN'S REPORT

We respectfully submit for your consideration our report for the year ending December 31, 1923, and also the reports of the several committees and departments.

We hope you will find the financial statement showing the condition of the town clear and understandable.

There have been no overdrafts and quite a balance has been turned in to the cash account of the town.

We tried to get all the bills in and paid before the books were closed for the year, but there are a few bills that came in too late in spite of our effort and they will have to be taken care of at our Town Meeting.

The roads are a trial to the spirit and a vexation to the soul, always have been and probably always will be. If it were not for help in money and supervision given by the state, the situation would be much worse than it is now. It seems to us that any fair-minded person will say that the roads are gradually being improved notwithstanding the hard use they are getting. Therefore the Selectmen recommend the continued cooperation with the State in maintenance of the highways.

We submit for your consideration the following list of appropriations for the ensuing year:

Farms Ferry $200, Fire Department $400, Poor $1800, Town Hall care $700, Town Clerk $200, Town Treasurer $500, Selectmen $500, Assessors $475, Town Accountant $300, School Committee $75, Schools $28,000, Bridges and Snow $1500, Contingent $4000, Tax Collector $300, Highways $10,800, Library $400, Town Hall repairs $150, State Aid $275, Community Nurse $2000, Alexander House repairs $150, Sealer of Weights and Measures $115, Inspection of Animals $130, Interest on Loans $1600.

Signed,

FRED A. HOLTON,
ERNEST C. FIELD,
FRED H. DOOLITTLE,

Selectmen of Northfield.

REPORT OF STATE AUDITOR

To the Board of Selectmen,
Mr. Fred A. Holton, Chairman,
Northfield, Massachusetts.

Gentlemen:

I submit herewith my report of an audit of the accounts of the Town of Northfield for the fiscal year ending December 31, 1923, made in accordance with the provisions of Section 35, Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Edward H. Fenton, Chief Examiner of this Division, who was placed in charge of the work.

Very truly yours,
THEODORE N. WADDELL,
Director of Accounts.

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporation and Taxation,
State House, Boston.

Sir:

As directed by you, I have made an audit of the books and accounts of the town of Northfield for the fiscal year ending December 31, 1923, and submit the following report thereon:

The books and accounts in the town accountant's office were examined and checked in detail. The recorded receipts were checked with the records in the several departments collecting money for the town, and with the other sources from which money was paid into the town treasury. The disbursements were checked with the warrants authorizing payments and with the treasurer's books.

The appropriation accounts were checked with the town clerk's records of appropriations voted by the town.

The books and accounts of the treasurer were examined and checked. The receipts were checked with the accountant's records of payments to the treasurer, and the payments were checked with the warrants authorizing the treasurer to disburse town funds and with the accountant's books.

The cash on hand was verified by an actual count and the bank balance was reconciled with the statement furnished by the bank.

Appended to this report is a table showing a reconciliation of the treasurer's cash.

The accounts of the tax collector were examined and checked in detail. The commitment books were proved and reconciled with the warrants. The recorded payments to the treasurer were verified by a comparison with the treasurer's books, the abatements were checked with the assessors' records of abatements granted, and the outstanding accounts were listed and reconciled with the accountant's ledger accounts.

The outstanding accounts were further verified by mailing notices to a number of persons whose names appeared on the book as owing money to the town, and from the replies received I am satisfied that the accounts are correct.

Summary tables of the tax accounts are appended to this report.

The securities and bank books representing the investments of the several trust funds belonging to the town were examined and the income was verified, all of which were found to be correct.

Tables showing the transactions of the several funds are appended to this report.

In addition to the departments and accounts mentioned, the records of receipts of the cemetery commissioners and of the town clerk's record of dog licenses were examined, verified, and found to be correct.

The books and accounts of the treasurer and of the collector of taxes for 1923 were kept in an efficient manner, thereby facilitating the work of the audit.

While engaged in making the audit, I received the hearty cooperation of the departmental officials, and on

behalf of my assistants and myself I wish to express my appreciation for the courtesies received and the assistance rendered.

Respectfully submitted,

EDW. H. FENTON,

Chief Examiner.

RECONCILIATION OF TREASURER'S CASH

Balance January 1, 1923	$6,508 19	
Receipts 1923	135,284 91	
		$141,793 10
Payments 1923	$115,117 01	
Balance December 31, 1923	26,676 09	
		$141,793 10

First National Bank of Greenfield

Balance January 4, 1924, per bank statement		$30,326 39
Balance January 4, 1924, per check book	$26,676 09	
Outstanding checks January 4, 1924, per list	3,650 30	
		$30,326 39
Balance January 1, 1924	$26,676 09	
Receipts to January 4, 1924	20 50	
		$26,696 59
Balance January 4, 1924, First National Bank	$26,676 09	
Cash on hand January 4, 1924	20 50	
		$26,696 59

Taxes—1920

Outstanding January 1, 1923		$59 41
Payments to treasurer	$39 41	
Abatements	20 00	
		$59 41

Taxes—1921

Outstanding January 1, 1923		$1,688 46
Payments to treasurer	$1,599 23	
Abatements	89 23	
		$1,688 46

Taxes—1922

Outstanding January 1, 1923	$11,137 02	
Overpayment to treasurer	01	
		$11,137 03
Payments to treasurer	$10,732 24	
Abatements	404 79	
		$11,137 03

Taxes—1923

Commitment:			
Real and personal	$63,617 59		
Polls	2,300 00		
December assessment	311 63		
		$66,229 22	
Abated after payment (refunded)		62 00	
			$66,291 22
Payments to treasurer:			
Real and personal	$54,114 41		
Polls	2,247 00		
		$56,361 41	
Abatements:			
Real and personal	$314 62		
Polls	95 00		
		409 62	
Outstanding December 31, 1923:			
Real and personal	$9,500 19		
Polls	20 00		
		9,520 19	
			$66,291 22

Outstanding January 1, 1924		$9,520 19
Outstanding January 4, 1924, per list,	$9,401 36	
Balance Winchester National Bank, January 4, 1924	118 83	
		$9,520 19

Town Clerk

Dog licenses issued 1923:		
148 males at $2.00	$296 00	
18 females at $5.00	90 00	
		$386 00
Payments to county treasurer, 1923	$351 00	
Clerk's fees, 166 at $.20	33 20	
Cash on hand December 31, 1923	1 80	
		$386 00

Cemetery Commissioners

Outstanding January 1, 1923			$57 00
Deeds issued in 1923:			
Page 195, J. F. Beale	$10 00		
Page 196, C. M. Steadler	20 00		
Page 197, I. M. Field	15 00		
Page 198, Mary L. Houghton	10 00		
Page 199, Sarah Mackenzie	20 00		
Page 200, M. C. Skelton	20 00		
Page 201, Clifford L. Bolton	16 00		
Page 202, E. A. Starkey	1.00		
Page 203, E. D. Priest	72 00		
Page 204, Herbert D. Field	1 00		
Page 205, Geo. M. Stratton	20 00		
Page 206, F. Leslie Tyler	25 00		
		230 00	
Rent of pasture		10 00	
			$297 00

Payments to treasurer, 1923			$132 50
Overpayment to treasurer to December 31, 1922	$34 50		
Less adjustments, pages 140 and 172	18 00		
		16 50	
Outstanding December 31, 1923:			
Molla E. Woodhouse	$8 00		
Sarah McLeod	20 00		
J. F. Beals	10 00		
E. D. Priest	72 00		
Geo. M. Stratton	20 00		
		130 00	
Cash on hand December 31, 1923		18 00	
			$297 00

ANALYSIS OF TREASURER'S RECEIPTS

For the Year Ending December 31, 1923

Taxes

Levy of 1920	$39 41	
Levy of 1921	1,599 23	
Levy of 1922	10,732 24	
Levy of 1923	54,114 41	
Polls of 1923	2,247 00	
Corporation tax	996 71	
National Bank tax	38 43	
Income tax	1,805 25	
Civilian War Poll tax	81 00	
Reimbursement for loss on taxes	86 32	
		$71,740 00

Licenses and Permits

Peddlers' licenses	$7 00
Gasoline licenses	24 00
Pistol licenses	5 00
Fireworks licenses	2 00
Auctioneers' licenses	2 00
Innholders' licenses	6 00
Victualers' licenses	4 00

Garage licenses	2 00	
Soft drinks licenses	2 00	
		$54 00

Fines and Forfeits

Court fines		$10 95

Grants and Gifts

From the State:		
School funds	$6,773 84	
Superintendent of schools, salary	676 66	
High School tuition	864 29	
Inspection of animals	65 00	
From the County:		
Dog licenses	234 81	
		$8,614 60

Departmental

General Government:		
Town Hall rent		$353 00
Protection of Persons and Property:		
Forest fires	$6 90	
Sealer of weights and measures	59 80	
		$66 70
Health and Sanitation:		
District nurse fees	$164 21	
Salary of district nurse	150 00	
Individuals	89 71	
		$403 92
Highways:		
From the State	$5,548 38	
Town gravel pit	132 86	
Miscellaneous	12 85	
		$5,694 09
Charities:		
From State: Temporary aid	$264 24	
From other towns	12 75	
From individuals	23 60	
Miscellaneous	1 50	
		$302 09

Soldiers' Benefits:		
State aid		$324 00
Schools:		
From other towns	$186 00	
Rent of school property	50 00	
		$236 00
Unclassified:		
Rent of town property	$244 00	
Account discrepancy, W. J. Wright	4,087 38	
		$4,331 38
Cemeteries:		
Sale of lots	$132 50	
Perpetual care of lots	587 09	
		$719 59
Interest		
On deposits	$183 14	
On deferred taxes	588 38	
On school trust funds	191 52	
On library trust funds	760 75	
		$1,723 79
Debt		
Revenue loans		$40,000 00
Trust		
Cemetery bequests		$700 00
Refunds		
Memorial Day	$6 39	
Highway	4 41	
		$10 80
Total receipts		$135,284 91

MARTHA W. ALEXANDER POOR FUND

In Custody of Trustees

	Cash	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$30 00	$8,525 00	$8,555 00
On hand Dec. 31, 1923	10 00	8,525 00	8,535 00

Receipts

Income received	$393 02
On hand Jan. 1, 1923	30 00
Total	$423 02

Payments

Payments to poor	$410 00
Miscellaneous expense	3 02
On hand Dec. 31, 1923	10 00
Total	$423 02

ELISHA ALEXANDER POOR FUND

In Custody of Selectmen

	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$1,121 41	$1,121 41
On hand Dec. 31, 1923	1,121 41	1,121 41

Receipts

Income received	$51 01
Total	$51 01

Payments

Payments to poor	$51 01
Total	$51 01

SURPLUS REVENUE SCHOOL FUND

In Custody of Treasurer

	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$1,600 00	$1,600 00
On hand Dec. 31, 1923	1,600 00	1,600 00

Receipts

Income received	$72 00
Total	$72 00

Payments

Transferred to town	$72 00
Total	$72 00

BELCHER CENTER SCHOOL FUND

In Custody of Treasurer

	Securities	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$1,000 00	$1,000 00	$2,000 00
On hand Dec. 31, 1923	1,000 00	1,000 00	2,000 00
Receipts			
Income received			$119 52
Total			$119 52
Payments			
Transferred to town			$119 52
Total			$119 52

BELCHER LIBRARY TRUST FUND

In Custody of Treasurer

	Securities	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$13,900 00	$37 00	$13,937 00
On hand Dec. 1, 1923	13,900 00	37 00	13,937 00
Receipts			
Income received			$760 75
Total			$760 75
Payments			
Transferred to town			$760 75
Total			$760 75

WEST NORTHFIELD CEMETERY FUND

In Custody of Treasurer

	Liberty Bonds	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$1,300 00	$1,610 00	$2,910 00
On hand Dec. 31, 1923	1,300 00	1,810 00	3,110 00
Receipts			
Income received			$128 46
Bequest			200 00
Total			$328 46

Payments

Transferred to town	$128 46
Added to Savings Bank deposits	200 00
Total	$328 46

CEMETERY PERPETUAL CARE FUNDS

In Custody of Treasurer

	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$4,499 75	$4,499 75
On hand Dec. 31, 1923	5,199 75	5,199 75

Receipts

Income received	$212 78
Bequest	700 00
Total	$912 78

Payments

Transferred to town	$212 78
Added to Savings Bank deposits	700 00
Total	$912 78

BELCHER CEMETERY FUND—PRIVATE

In Custody of Treasurer

	Securities	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$1,000 00	$1,000 00	$2,000 00
On hand Dec. 31, 1923	1,000 00	1,000 00	2,000 00

Receipts

Income received	$119 52
Total	$119 52

Payments

Transferred to town	$119 52
Total	$119 52

J. W. COWLES CEMETERY FUND

In Custody of Treasurer

	Securities	Total
On hand Jan. 1, 1923	$2,000 00	$2,000 00
On hand Dec. 31, 1923	2,000 00	2,000 00

Receipts	
Income received	$120 00
Total	$120 00
Payments	
Transferred to town	$120 00
Total	$120 00

CEMETERY PERPETUAL CARE FUNDS

In Custody of Selectmen

	Savings Bank Deposits	Total
On hand Jan. 1, 1923	$139 79	$139 79
On hand Dec. 31, 1923	189 79	189 79
Receipts		
Income received		$6 33
Bequest		50 00
Total		$56 33
Payments		
Transferred to town		$6 33
Added to savings deposits		50 00
Total		$56 33

SUMMARY OF APPROPRIATION ACCOUNTS
December 31, 1923

Account	January 1, 1923 Overdrafts	January 1, 1923 Unexpended Balances	Appropriations	Credits	Total	Expenditures	Bal. Dec. 31, 1923
Treasurer—Salary and Expenses	—	—	$550 00	—	$550 00	$549 06	$ 94
Contingent	—	—	3,000 00	—	3,000 00	1,591 88	1,408 12
Collector's Salary 1922	$100 00	—	100 00	—	—	—	—
Collector's Salary and Expenses	—	—	350 00	—	350 00	350 00	—
Selectmen	—	—	500 00	—	500 00	423 75	76 25
Assessors	—	—	475 00	—	475 00	458 80	16 20
Accountant	—	—	299 00	—	299 00	299 00	—
Town Clerk	—	—	250 00	—	250 00	250 00	—
Dishes for Town Hall	—	$150 00	—	—	150 00	—	150 00
Repairs to Town Hall	—	—	900 00	—	900 00	845 43	54 57
Care of Town Hall	—	—	700 00	—	700 00	616 33	83 67
Inspection of Animals	—	—	130 00	—	130 00	100 00	30 00
Gypsy Moth	—	—	600 00	—	600 00	600 00	—
Tree Warden	—	—	150 00	—	150 00	150 00	—
Fire	—	—	400 00	—	400 00	281 46	118 54
Sealer	—	—	115 00	—	115 00	95 96	19 04
District Nurse	—	—	2,000 00	—	2,000 00	1,056 54	943 46
Highways	—	—	10,800 00	—	10,800 00	10,800 00	—
Gulf Road Repairs	—	—	300 00	—	300 00	300 00	—
Bridges and Snow	—	—	1,500 00	—	1,500 00	1,096 18	401 02
Gravel Bank	—	—	200 00	—	200 00	—	200 00
Street Lighting 1922	5 00	—	5 00	—	—	—	—
Street Lighting	—	—	2,445 00	—	2,445 00	2,438 33	6 67
Street Oiling	—	—	1,000 00	—	1,000 00	984 00	16 00
Ferry Boat	—	—	325 00	—	325 00	198 25	126 75
Electric Light—Pine Street	—	15 00	—	—	15 00	—	15 00
Electric Light—School Street	—	30 00	—	—	30 00	—	30 00
Electric Light—West Northfield	—	45 00	—	—	45 00	—	45 00
Poor	—	—	1,500 00	—	1,500 00	1,190 51	309 49
State Aid 1922	324 00	—	—	$324 00	—	—	—
State Aid 1923	—	—	—	—	—	260 00	*260 00

Schools	—	—	28,000 00	—	28,000 00	27,674 79	325 21
School Committee	—	—	75 00	—	75 00	75 00	—
School Physician	—	—	100 00	—	100 00	100 00	—
East Northfield School Repairs	—	—	600 00	—	600 00	600 00	—
Dickinson Memorial Library	—	—	400 00	760 75	1,160 75	1,160 75	—
Northfield Farms Library	—	—	25 00	—	25 00	25 00	—
Memorial Day	—	—	150 00	—	150 00	150 00	—
Anniversary Committee	—	84 65	999 99	—	1,084 64	475 55	609 09
Estate A. M. D. Alexander 1922	175 71	—	175 71	—	—	—	—
Estate A. M. D. Alexander 1923	—	—	400 00	—	400 00	339 06	60 94
Franklin County Farms Bureau	—	—	100 00	—	100 00	100 00	—
Cemeteries	—	—	200 00	587 09	787 09	787 09	—
Cemetery Bequests	—	—	—	700 00	700 00	700 00	—
Bills of 1922:							
Schools	—	—	93 73	—	93 73	93 73	—
Moth	—	—	44 20	—	44 20	44 20	—
Library	—	—	63 00	—	63 00	63 00	—
Anniversary	—	—	9 00	—	9 00	9 00	—
District Nurse	—	—	2 00	—	2 00	2 00	—
Highway	—	—	25 00	—	25 00	25 00	—
Contingent	—	—	132 33	—	132 33	131 33	1 00
Interest on Temporary Loans 1922	206 65	—	206 65	—	—	—	—
Interest on Temporary Loans 1923	—	—	2,500 00	—	2,500 00	1,465 00	1,035 00
Maturing Debt	—	—	3,860 00	—	3,860 00	3,860 00	—
Interest Maturing	—	—	995 70	—	995 70	995 70	—
Revenue Loans	—	31,000 00	—	40,000 00	71,000 00	41,000 00	30,000 00
Abatements	—	—	—	62 00	62 00	62 00	—
State Tax	—	—	3,840 00	—	3,840 00	3,840 00	—
County Tax	—	—	4,254 09	—	4,254 09	4,254 09	—
Highway Tax	—	—	482 80	—	482 80	482 80	—
Civilian War Poll Tax	—	—	1,380 00	—	1,380 00	1,380 00	—
Auditing Municipal Accounts	—	—	271 46	—	271 46	271 46	—
Soldiers' Exemptions	—	—	12 98	—	12 98	12 98	—
	$811 36	$31,324 65	$77,992 64	$42,433 84	$150,939 77	$115,117 01	$35,822 76

*Overdraft—Due from State

REPORT OF TREASURER

Town of Northfield in account with F. W. Williams

To cash balance Jan. 1, 1923		$6,508 19
To cash taxes, 1920	$39 41	
To cash taxes, 1921	1,599 23	
To cash taxes, 1922	10,732 24	
To cash taxes, 1923	54,114 41	
To cash poll taxes, 1923	2,247 00	
To cash corp. tax	996 71	
To cash Nat. Bank tax	38 43	
To cash income tax	1,805 25	
To cash Civilian War poll tax, 1922	81 00	
To cash loss on taxes	86 32	
		$71,740 00
To cash gasoline licenses	24 00	
To cash innholders licenses	6 00	
To cash pistol licenses	5 00	
To cash garage licenses	2 00	
To cash peddlers' licenses	7 00	
To cash victualers' licenses	4 00	
To cash fireworks licenses	2 00	
To cash soft drinks licenses	2 00	
To cash auctioneer licenses	2 00	
		$54 00
To cash Dist. Court fines		10 95
To cash State Treas., School fund	6,773 94	
To cash State Treas., Supt. School salary	676 66	
To cash State Treas., High School tuition	864 29	
To cash State Treas., inspection of animals	65 00	
		$8,379 79
To cash County Treas., dog fund		234 81
To cash Tower Hall rent		353 00
To cash B. & M. R. R., forest fire	6 90	
To cash Sealer Weights & Measures	59 80	
		$66 70

To cash District Nurse fees	164 21	
To cash Town of Gill a/c Nurse	150 00	
To cash refund Estabrook	78 28	
To cash refund Mrs. Cady	11 43	
		$403 92
To cash State Treas. a/c highways	5,548 38	
To cash Town gravel pit	132 86	
To cash sale of lumber and cement	12 85	
		$5,694 09
To cash State Treas., temporary aid	264 24	
To cash from other Towns, temporary aid	12 75	
To cash from George Pond refund	23 60	
To cash from sale of watch	1 50	
		$302 09
To cash State aid		324 00
To cash School tuition	186 00	
To cash rent School lot two years	50 00	
		$236 00
To cash rent A. M. D. Alexander property		244 00
To cash discrepancy W. J. Wright		4,087 38
To cash sale of cemetery lots	132 50	
To cash income perpetual care	587 09	
		$719 59
To cash interest on deposits	183 14	
To cash interest on deferred taxes	588 38	
To cash interest on School trust funds	191 52	
To cash interest on Library trust funds	760 75	
		$1,723 79
To cash First Nat. Bank temporary loan		40,000 00
To cash interest cemetery bequests		700 00

To cash refund Memorial Day	6 39	
To cash refund highway, S. Allen, Sons	4 41	
		$10 80
		$141,793 10
Paid out by warrants No. 1 to No. 76 inclusive		115,117 01
Balance Dec. 31, 1923		$26,676 09

Respectfully submitted,

F. W. WILLIAMS, Treasurer.

TREASURER'S REPORT OF TRUST FUNDS

Cemetery Funds, Greenfield Savings Bank

No.			
27141	Elvira A. Morgan	50 00	
12719	James Pickard	100 00	
12806	Sarah Minot	150 00	
15962	Levi Fay	150 00	
19838	Samuel A. Holton	200 00	
20865	John L. Mattoon	100 00	
23751	Lois Stratton	100 00	
25927	Alvin Long	50 00	
26145	Charles Blackmer	50 00	
26167	Marcellus Stratton	100 00	
26473	Eliza Groves	51 69	
26659	M. Bemis and Otis Field	50 00	
26614	Maria Foss	25 00	
27012	Mary L. Wright	125 00	
27013	Alice J. Bigelow	100 00	
27014	Johnson	123 06	
			$1,524 75

Cemetery Funds, Franklin Savings Institution

14540	E. and E. Stratton	$100 00
16813	A. and A. Sawyer	100 00
17136	Wm. H. Stratton	100 00
17613	Adeline W. Moody	100 00
18761	Charles Alexander	200 00
26642	A. M. D. Alexander	300 00

28960	James White	100 00	
29987	M. A. and E. Belcher	1,000 00	
31621	Miss Gaeng	100 00	
36793	Elijah Belding	125 00	
36794	Elijah E. Belding	100 00	
36875	Lucy M. Webster	500 00	
41709	Augusta L. Day	100 00	
47202	C. Merriam and C. Hilliard	300 00	
47503	Rose A. Holton	100 00	
49042	Sherman N. Bartlett	100 00	
49043	Lois F. Bartlett	100 00	
49278	Charles Osgood	300 00	
50084	Benjamin F. Field	100 00	
51197	Edward B. Stearns	50 00	
51525	Andrew E. and Arthur H. Lyman	400 00	
51688	George W. Snow	200 00	
52174	James and William Merriam	100 00	
52248	J. Wesley Mann	100 00	
			$4,775 00

Crocker Institution for Savings

15806	Gage and Clowes	$100 00

Greenfield Savings Bank

1894	Surplus Revenue (Schools)	$1,600 00

Franklin Savings Institution

29986	M. A. and E. Belcher, Centre School	$1,000 00

Belcher Trust Fund to Dickinson Mem. Library

No.		
11661	Great Western Power Co. Int. Jan. 1 & July 1 5%	$1,000 00
13349	Great Western Power Co. Int. Jan. 1 & July 1 5%	1,000 00
13350	Great Western Power Co. Int. Jan. 1 & July 1 5%	1,000 00
8229	Consolidated Gas & Electric Co. Int. Jan. 1 & July 1 4½%	1,000 00
749	Topeka Edison Co. Int. Jan. 1 & July 1 5%	1,000 00
2494	Joplin & Pittsburg Railway Co. Int. Mar. & Sept. 5%	1,000 00

D792	Southern Bell Tel. & Tel. Co. Int. Jan. & July 5%	500 00	
C11	Ark. Valley Intrbn. R. R. Co. Int. June & Dec. 5½%	100 00	
C12	Ark. Valley Intrbn. R. R. Co. Int. June & Dec. 5½%	100 00	
C23	Ark. Valley Intrbn. R. R. Co. Int. June & Dec. 5½%	100 00	
C24	Ark. Valley Intrbn. R. R. Co. Int. June & Dec. 5½%	100 00	
13074	Interstate Mort. Trust Co. Int. Apr. 6%	2,500 00	
14752	Interstate Mort. Trust Co. Int. Feb. & Mar. 6%	2,500 00	
15050	Interstate Mort. Trust Co. Int. May & Nov. 6%	1,100 00	
15055	Interstate Mort. Trust Co. Int. June & Dec. 6%	900 00	
32450	Franklin Savings Inst.	37 00	
			$13,937 00

Center Cemetery

13963	Interstate Mort. Trust Co. "Cowles" June & Dec. 6%	2,000 00	
15326	Interstate Mort. Trust Co. "Belcher" Dec. 6%	1,000 00	
			$3,000 00

Center School

15326	Interstate Mort. Trust Co. "Belcher" Dec. 6%		$1,000 00
	West Northfield Cem. Fund Edward D. Priest, et. al.		
45345	Franklin Savings Inst.	1,250 00	
26395	Greenfield Savings Bank	360 00	
	United States Bonds (3)	300 00	
	United States Bonds	1,000 00	
			$2,910 00
	Total amount of Trust Funds		$29,846 75

F. W. WILLIAMS, Town Treasurer.

ROAD EXPENDITURES

TOWN OF NORTHFIELD

General work	$259 49
New road	20 05
Parker street	6 00
Pine street	25 63
Pine Meadow street	344 47
Northfield Farms road	1599 15
Biers road	54 80
Pearson road	18 64
Mt. Hermon road	1295 52
Highland ave.	138 36
E. Northfield road	213 47
Clapp road	25 25
Burt road	00 00
Gill road	280 25
Gulf road	1279 14
River road	120 32
So. Mt. road	479 05
Caldwell road	39 43
Wanamaker road	277 88
Warwick road	267 65
Maple street	655 98
East Branch road	00 00
School street	151 96
Bennets Brook road	21 48
Burnham road	46 14
Winchester road	465 60
Ashuelot road	6 28
Fisher road	19 20
Old Wendell road	77 26
St. Mary's road	92 45
Commonwealth road	29 80
Moody road	28 62
Orange road	82 43
Alexander hill	73 05
Murdock hill road	9 20
Swamp road	75 45
Randall road	15 15
Vernon road	70 63
Great Meadow road	00 00

Meadow street	41 70
Bridge street	6 00
Mill street	3 00
Pratt Hollow road	00 00
Lyman road	00 00
Lucky Clapp road	00 00
Four Mile Brook road	60 12
Warwick Ave.	46 33
Cross road to Pine Meadow	46 62
East street	27 92
Glenwood ave.	7 00
Holton street	24 20
Strobridge road	00 00
Slates road	00 00
Myrtle road	28 87
Glen street	9 00
Plain street	23 00
Aldrich street	3 00
Branch roads	45 98
Old Millers Falls road	29 00
North lane	22 00
Prospect Hill road	18 20
Munns Ferry road	51 86
Total for labor	$9,159 03
Total for material	1,640 97
Total spent under Chapter 81	$10,800 00

REPORT OF TOWN ACCOUNTANT

HIGHWAYS

Cooperating with the Department of Public Works under provisions of Chapter 81, Section 26 of the General Laws

Appropriation $10,800 00

Expenditures

F. H. Doolittle, Superintendent	$826 89
Ernest C. Field, Superintendent	244 07
F. H. Doolittle, labor and teams	8 62
Ernest C. Field, labor	10 00
L. Quinlan, labor and teams	1,105 32
J. Quinlan, labor and teams	597 40
H. M. Haskell, labor and teams	484 71
Peter Lazinski, labor and teams	664 26
Northfield Schools, labor and teams	24 00
George Barlow, labor	131 60
Ector Wallett, labor	177 60
Lester Heath, labor	64 80
K. Frankow, labor	14 40
F. A. Bigelow, labor	524 40
I. Koekmuroki, labor	35 20
W. Dickinson, labor	352 40
J. Fisher, labor	8 55
I. Demiski, labor	3 89
James Crelano, labor and teams	189 00
W. G. Dwyer, labor	246 80
C. H. Broadbent, labor and teams	30 40
H. Bardwell, labor	90 40
W. Tanski, labor	58 40
I. Billman, labor	140 40
R. E. Shearer, labor and teams	74 27
G. W. Piper, labor	12 80
P. Starkey, labor	9 20
I. Bellows, labor	1 60
Arnold Holton, labor	93 00
F. Martin, labor	64 80
C. Holton, labor	45 60
C. C. Thompson, labor	129 60

R. E. Brigham, labor	11	20
Cyrus Hale, labor and teams	115	40
C. S. Tenney, labor and teams	146	61
F. Brassor, labor	4	60
L. Starkey, labor	35	80
H. Bassett, labor	1	60
L. W. Lysick, labor	3	20
H. R. Brassor, labor	3	20
C. H. Stimpson, labor	77	60
D MacD. Ross, labor	26	16
Charles Field, labor	61	20
Wilson Lyman, labor	28	40
E. Cosgrove, labor	36	00
G. B. Piper, labor	6	00
E. Fisher, labor and teams	94	70
G. O. Dunnell, labor and teams	356	80
N. Whitney, labor	16	40
C. Dwyer	36	00
G. H. Miller, labor and teams	101	54
D. Oskroski, labor	3	20
C. C. Morgan, labor	3	20
Will Ross, labor	74	40
H. Bellows, labor	12	80
A. Oskroski, labor	10	80
F. Anderson, labor	248	80
Town of Greenfield, labor	23	62
E. Thornton, labor	213	00
Leon Miller, labor	8	40
F. Shantley, labor	46	00
O. S. Fisher, labor and teams	192	80
E. Gaines, labor and teams	69	22
C. A. Parker, labor and teams	140	00
S. Fisher, labor	5	40
J. Dresser, labor and teams	51	60
R. Pierce, labor	3	20
A. Wallett, labor	85	87
L. O. Clapp, labor and teams	48	23
C. W. Stratton, labor	3	60
H. Fisher, labor	10	00
H. Dresser, labor	11	20
G. Starkey, labor	13	40
Dr. R. H. Philbrick, medical attendance	3	50
F. H. Doolittle, use of automobile	250	00
		$9,159 03

Construction Material—Repairs, Supplies and Tools

Town of Northfield, gravel	$122 60	
F. A. Adams, gravel	42 10	
D. D. Streeter, gravel	21 30	
H. C. Holton, gravel	20 30	
E. C. Field, gravel	17 70	
C. A. Ware, gravel	1 80	
J. Demiski, gravel	20	
C. Welkinson, gravel	10 60	
C. C. Morgan, gravel	1 10	
H. F. Browning, gravel	38 90	
C. A. Parker, gravel	5 20	
D. Jewett, gravel	15 80	
C. S. Tenney, gravel	24 90	
L. Miller, gravel	5 40	
G. Lyman, gravel	1 00	
C. E. Leach, gravel	90	
J. L. Dnunell & Son, cement	106 25	
Northfield Seminary, cement	17 00	
Northfield Milling Co., cement	17 00	
J. M. Anderson, repairs	15 35	
L. Labelle & Son, cement	2 70	
C. E. Williams, supplies	13 11	
Evans Brothers, lumber	77 88	
H. V. Marteneaw, repairs	10 65	
Morgan Garage, gas	5 55	
N. E. Metal Culvert Co., drains	142 90	
G. R. Machine Co., repairs	3 25	
F. I. Webster Co., Tools	70 39	
Berger Mfg. Co., drains	165 90	
S. Allens Sons, wire	4 41	
The Texas Co., road oil	589 55	
F. I. Webster Co., dynamite	39 40	
Robbins & Evans, supplies	98	
S. S. and H. B. Fisher, rails	28 90	
		$1,640 97
		$10,800 00

SUMMARY

Appropriation		$10,800 00
Town's share of expenditures	$5,400 00	
Received from State	5,375 00	
Due from State	25 00	
	$10,800 00	

CONTINGENT

Appropriation		$3,000 00
F. W. Doane, posting warrants	6 00	
Henry Russell, election officer	3 00	
J. W. Field, election officer	3 00	
B. C. Abbott, election officer	3 00	
Chas. E. Leach, election officer	3 00	
R. D. Ware, election officer	3 00	
E. C. Field, election officer	3 00	
A. W. Mead, inspection of meat	88 00	
D. MacD. Ross, inspection of meat	3 50	
E. C. Field, inspection of meat	8 50	
J. J. Fisher, inspection of meat	7 00	
C. S. Tenney, inspection of meat	23 00	
F. W. Doane, posting warrants	6 00	
Northfield Water Co., Belcher fountain water	37 50	
F. H. Doolittle, stamps and paper	10 44	
State Department, certification of note	2 00	
Northfield Press, valuation list	269 70	
Northfield Press, printing bill heads	8 25	
F. W. Doane, posting warrants	6 00	
H. H. Chamberlain, moving safe	5 50	
Northfield Press, printing ballots	29 90	
S. E. Walker, treasurer's bond	60 00	
H. M. Haskell, care town clock	6 25	
Northfield Press, town report	258 94	
Northfield Press, printing warrants	3 00	
Northfield Press, advertising warrants	5 25	
Citizens Ins. Co., tax collector's bond	50 00	
F. W. Doane, killing dog	1 25	
Sundry persons, forest fire	6 90	
Telephone tolls	70	
Mrs. E. I. Thayer, water trough	5 00	
Hobbs & Warren, blanks	75	
Inter. S. M. T. Co., adj. of interest	4 67	
Northfield Press, printing badges	3 50	

F. W. Doane, officer's service	3 00	
F. W. Doane, killing dog	1 25	
Northfield Press, letter heads	4 75	
C. C. Stearns, expenses on vital statistics	20 00	
State Department, certification of note	2 00	
Northfield Water Co., Belcher fountain water	37 50	
Wm. Bristol, appliances for sealer	48 28	
Telephone Tolls	30	
S. Allens Sons, supplies	4 41	
Dirtrict Court fees	115 79	
C. E. Baxter, service as officer	3 00	
Donald Williams, town clock	6 25	
Max Huber, painting signs	10 00	
Rutland Sanatorium, board of patient	26 28	
Hobbs & Warren, blanks	35	
L. R. Smith, stamps	6 98	
Goldsmith Bros., stationery	2 94	
Hobbs & Warren, blank books	6 65	
Greenfield Recorder, printing	4 50	
S. E. Walker, ins. on school	57 00	
F. W. Doane, fire warden	25 00	
Hobbs & Warren, blank book	1 30	
Town of Montague, share repairs bridge	21 01	
Rutland Sanatorium, board of patient	52 00	
C. S. Warner, general laws for town	8 50	
C. S. Warner, accountant expenses	6 64	
C. L. Johnson, repairs	1 00	
F. H. Montague, registrar	4 50	
H. M. Haskell, registrar	4 50	
L. H. Polhemus, registrar	4 50	
Northfield Press, advertisement	1 00	
E. M. Morgan, assessor's book	2 00	
Geo. N. Kidder, recording deaths	8 75	
F. A. Holton, selectmen's expenses	18 40	
F. H. Doolittle, selectmen's expenses	48 60	
E. C. Field, selectmen's expenses	2 20	
E. C. Field, inspection Board of Health	7 50	
C. C. Stearns, recording births	80 75	
	$1,591 88	
Balance	1,408 12	
	$3,000.00	$3,000 00

Fire Department

Appropriation		$400 00
G. E. L. & P. Co., current for whistle	$27 00	
F. A. Irish, supplies	36 36	
J. M. Anderson, repairs	6 50	
H. A. Hoxie, repairs	9 10	
Sundry members, payroll	202 50	
	$281 46	
Balance	118 54	
	$400 00	$400 00

Town Hall Care

Appropriation		$700 00
Electric Light Company, lighting	$55 68	
F. W. Doane, janitor	108 00	
N. W. Keet, repairs	35	
Northfield Water Co., water	9 00	
F. W. Harness, repair clock	2 00	
F. A. Irish, supplies	6 70	
A. George, supplies	95	
F. H. Doolittle, wood	11 00	
G. O. Dunnell, coal	326 31	
W. T. Piggott, labor	4 00	
F. W. Doane, labor	19 35	
W. Tanski, labor	5 60	
W. T. Piggott, janitor	46 55	
C. E. Williams, supplies	59	
Leach, Sawin & Co., fuel	18 00	
C. L. Johnson, repairs	2 25	
	$616 33	
Balance	83 67	
	$700 00	$700 00

Received from rentals—$353 00

Town Hall Repairs

Appropriation		$900 00
C. E. Williams, supplies	$3 45	
D. F. Sutherland, labor	1 55	
John Broderick, labor	1 25	
Waldo H. Stebbins, labor	13 35	
L. H. Lozelle, painting	278 00	

A. O. Merriam, plastering	90 39	
G. N. Kidder, supplies	19 97	
Franklin Lumber Co., lumber	4 32	
Alden H. Doolittle, labor	18 20	
Thomas A. Clark, labor	13 50	
F. H. Doolittle, labor	11 25	
Northfield Milling Co., cement	3 60	
Evans Bros., lumber	7 63	
H. M. Bristol, furnace	306 00	
H. M. Bristol, installing furnace	35 00	
Leach, Sawin & Co., lumber	20 00	
Waldo H. Stebbins, repairs	17 97	
	$845 43	
Balance	54 57	
	$900 00	$900 00

A. M. D. Alexander Estate

Appropriation		$400 00
John Broderick, labor items	$5 50	
Northfield Water Co., water	9 00	
W. T. Piggott, labor	2 25	
D. F. Sutherland, labor	1 85	
Richard Schubert, tuning piano	3 50	
A. W. Wallett, repairs	31 59	
S. E. Walker, insurance	1 20	
Alfred E. Holton, wiring house	220 00	
C. L. Johnson, repairs	9 60	
Waldo H. Stebbins, repairs	26 17	
G. N. Kidder, shades	13 00	
James Broderic, labor and paint	15 40	
	$339 06	
Balance	60 94	
	$400 00	$400 00

Received rentals—$244 00

Bridges and Snow

Appropriation		$1,500 00
Sundry persons, Teams and labor, removing snow	$935 36	
Harry L. Wilson, plank for bridges	32 00	
C. E. Williams, spikes	2 66	

Ernest Gaines, labor on bridge	3 89	
Eber Thornton, labor on bridge	2 00	
S. S. and H. B. Fisher, plank for bridge	63 32	
E. A. Nash, labor on bridge	2 00	
G. H. Miller, labor on bridge	3 89	
E. C. Field, labor on bridge	5 56	
Richard Pierce, labor on bridge	2 00	
Leach Bros., plank for bridges	22 76	
Leach, Sawin & Co., plank	11 52	
Geo. O. Dunnell, ploughing walks	4 00	
E. C. Field, labor	3 62	
Eber Thornton, labor	3 60	
	$1,098 18	
Balance	401 82	
	$1,500 00	$1,500 00

Community Nurse

Appropriation		$2,000 00
Beth G. Britton, salary	$675 00	
Marion Eckert, salary	165 30	
Spencer Bros., repairs, etc.	38 20	
Morgan George, repairs, etc.	62 94	
Lester Abbott, repairs, etc.	29 10	
L. Quinlan, horse hire	12 50	
The Northfield, horse hire	8 75	
Marion Eckert, supplies	1 30	
H. A. Lewis, supplies	17 05	
F. A. Holton, auto registration	13 40	
S. E. Walker, insurance	33 00	
	$1,056 54	
Balance	943 46	
	$2,000 00	$2,000 00
Cash received in fees $164 21		
Received from Town of Gill on 1922 acct. 150 00		

Ferry

Appropriation		$325 00
C. A. Parker, labor	$20 80	
Fred Shantly, ferryman	100 00	

Joseph W. Powdrill, damage claim	50 00	
Town of Gill, ½ cost running boat	27 45	
	$198 25	
Balance	126 75	
	$325 00	$325 00

Due from Town of Gill—$60 40

Street Lights

Appropriation		$2,445 00
Greenfield Elec. Lt. & P. Co.	$2,438 33	
Balance	6 67	
	$2,445 00	$2,445 00

Street Oiling

Appropriation		$1,000 00
Standard Oil Company	$984 00	
Balance	16 00	
	$1,000 00	$1,000 00

Gypsy Moths

Appropriation		$600 00
Roderic Parker, labor	$174 45	
Fred Janes, labor	127 07	
Joseph Morgan, labor	128 68	
William Tanski	77 40	
Joseph Morgan, auto	9 35	
Charles Holton, labor	64 65	
F. W. Doane, labor	7 20	
F. W. Doane, supplies	1 50	
Fitzhenry-Guthrie Co., supplies	2 05	
Northfield Press, notice	7 65	
	$600 00	$600 00

Sealer Weights and Measures

Appropriation (1923)			$115 00
Fby. 10.	W. and L. E. Gurley, supplies	$12 71	
Mch. 5.	Northfield Press, advertisement	1 50	
Apl. 6.	N. W. Keet, supplies	25	
Nov. 3.	H. M. Bristol, salary	75 00	

Nov. 3.	H. M. Bristol, use of auto	6 00		
3.	H. M. Bristol, postage	50		
		$95 96		
	Balance	19 04		
		$115 00	$115 00	

Fees to the amount of $59.80 have been collected

Gulf Road—Special Repairs

Appropriation			$300 00
May 19.	Morgan George, supplies	8 95	
June 2.	Morgan George, supplies	11 94	
2.	F. I. Webster Co., supplies	47 68	
2.	Mass. Broken Stone Co., repairs	16 50	
16.	C. A. Field, labor	14 00	
16.	F. I. Webster Co., supplies	59 90	
16.	Henry C. Holton, posts	2 00	
July 7.	John Anderson, repairs	21 20	
Nov. 17.	Water Dept., Greenfield, labor	117 83	
		$300 00	$300 00

Poor

Appropriation		$1,500 00
G. O. Dunnell	$47 32	
Mrs. W. F. Callender	240 00	
Sarah W. Harness	414 00	
Robbins & Evans	22 80	
Atlantic & Pacific Tea Co.	198 96	
City of Boston	11 43	
Allen M. Field	20 00	
Flora Bowman	69 00	
City of Worcester	40 75	
F. B. Holton	24 00	
C. L. Johnson	10 75	
Geo. N. Kidder	91 50	
	$1,190 51	
Balance	309 49	
	$1,500 00	$1,500 00

Tree Warden

Appropriation		$150 00
C. E. Williams, supplies	2 83	
F. I. Webster Co., supplies	10 29	
Arnold Holton, labor	108 88	
Green & Hair, labor	24 00	
Fred Janes, labor	4 00	
	$150 00	$150 00

School Committee Salary

Appropriation		$75 00
F. L. Duley	$25 00	
D. MacD. Ross	25 00	
R. H. Philbrick	25 00	
	$75 00	$75 00

East Northfield School Repairs

Appropriation		$600 00
Edgar Aldrich	$600 00	

School Physician

Appropriation		$100 00
R. H. Philbrick, M. D.	$100 00	

Anniversary Celebration

Appropriation		$999 99
Greenfield Military Band, on account	$50 00	
Northfield Press, printing	22 00	
Northfield Press, printing	29 20	
The Northfield, Miss Church board	13 80	
Mrs. Geo. H. Foreman, postage	18 00	
Brown, Thompson & Co., cloth	39 94	
A. R. Levering, prints	10 00	
Vermont Phoenix, advertising	6 00	
Northfield Press, advertising	2 96	
Robbins and Evans, cloth	4 29	
The Bookstore, photographs	1 50	
Northfield Press, printing	149 86	
J. F. Bittinger, board and lodging	10 00	
J. F. Bittinger, insurance	93 00	
Miss L. M. Church, material	25 00	
	$475 55	
Balance	524 44	
	$999 99	$999 99

Aid to Agriculture

Appropriation		$100 00
To Franklin County Extension Service	$100 00	

Inspection Animals

Appropriation		$130 00
A. W. Mead	$100 00	
Balance	30 00	
	$130 00	$130 00

Received from State—$65 00

Memorial Day

Appropriation		$150 00
I. R. Hamilton	$150 00	

Returned—$6 39

Unpaid Bills 1922

Appropriation		$369 26
Fby. 10. Sundry accounts	$368 26	
Balance	1 00	
	$369 26	$369 26

Overdrafts 1923

Appropriation		$487 36
Sundry accounts	$487 36	

Town Clerk

Appropriation		
Salary		$200 00
Expenses		50 00
		$250 00
C. T. Bagnall Co., supplies	$1 71	
W. J. Wright to Fby. 5, salary	20 83	
W. J. Wright to Fby 5, expense	1 00	
C. C. Stearns, salary and expense	226 46	
	$250 00	$250 00

Town Treasurer

Appropriation	
Salary	$500 00
For expenses	50 00
	$550 00

Rent of deposit box	$6 00		
General expenses	43 06		
		$49 06	
Salary		500 00	
		$549 06	
Balance		94	
		$550 00	$550 00

Town Accountant

Appropriation			$299 00
T. R. Callender		$25 00	
C. S. Warner		274 00	
		$299 00	$299 00

Assessors

Appropriation			$475 00
Printing		$8 80	
E. M. Morgan, salary		225 00	
J. L. Hammond		100 00	
C. E. Leach		125 00	
		$458 80	
Balance		16 20	
		$475 00	$475 00

Selectmen

Appropriation			$500 00
Fred H. Holton		$128 75	
F. H. Doolittle		180 00	
Ernest C. Field		115 00	
		$423 75	
Balance		76 25	
		$500 00	$500 00

Tax Collector

Appropriation			
Salary			$300 00
Expenses			50 00
			$350 00

L. R. Alexander, salary acct.	$200 00	
Expenses	50 00	
L. O. Clapp, bal. salary on 1921 acct.	50 00	
L. R. Alexander, bal. salary on 1922 acct.	50 00	
	$350 00	$350 00

BONDED AND FUNDED DEBT

State Highway and Millers Brook Bridge

Appropriation		$1,523 20
Greenfield Savings Bank, interest	$163 20	
One year on principal	1,360 00	
	$1,523 20	$1,523 20

High School and Memorial Hall

Appropriation		$1,360 00
Franklin Savings Institution, interest	$360 00	
One year on principal	1,000 00	
	$1,360 00	$1,360 00

Bennetts Meadow Bridge

Appropriation		$1,972 50
National Shawmut Bank, interest	$472 50	
National Showmut Bank, bonds	1,500 00	
	$1,972 50	$1,972 50

Interest on Temporary Loans

Appropriation		$2,500 00
Discount on note $30,000.00 1 year	$1,350 00	
Discount on note $10,000.00 3 mos.	115 00	
	$1,465 00	
Balance	1,035 00	
	$2,500 00	$2,500 00

Northfield Farms Library

Appropriation		$25 00
Paid Northfield Farms Library Association	$25 00	

State Aid

Paid sundry persons	$260 00	
Due from State		$260 00

STATEMENT OF APPROPRIATIONS AND TOTALS OF EXPENDITURES

	Appropriations	Expenditures	Unexpended Balances
Memorial Day	$150 00	$150 00	
Tree Warden	150 00	150 00	
School Physician	100 00	100 00	
Bennett Meadow Bridge debt	1,972 50	1,972 50	
High School—Memorial Hall debt	1,360 00	1,360 00	
Millers brook—state highway debt	1,523 20	1,523 20	
Street lights	2,445 00	2,438 33	6 67
Oiling highways	1,000 00	984 00	16 20
Ferry	325 00	198 25	126 75
Fire department	400 00	281 46	118 54
Poor—temporary aid	1,500 00	1,190 51	309 49
Town Hall care	700 00	616 33	83 67
Town Treasurer	550 00	549 06	94
Town Clerk	250 00	250 00	
Selectmen	500 00	423 75	76 25
Assessors	475 00	458 80	16 20
Accountant	299 00	299 00	
School Committee	75 00	75 00	
Public Schools	28,000 00	27,674 79	325 21
Bridges and snow	1,500 00	1,098 18	401 82
Overdrafts	487 36		
Contingent	3,000 00	1,591 88	1,408 12
Tax Collector	350 00	350 00	
Cemeteries	200 00	787 09	
Highways	10,800 00	10,800 00	
Dickinson Library	400 00	1,160 75	
N. Farms Library	25 00	25 00	
Aid to agriculture	100 00	100 00	
Repairs E. N. School	600 00	600 00	
Repairs Town Hall	900 00	845 43	54 57
Gypsy moths	600 00	600 00	
Unpaid 1922 bills	369 26	368 26	1 00
Repairs Gulf road	300 00	300 00	
Gravel bank purchase	200 00	carried to 1924	200 00
Community Nurse	2,000 00	1,056 54	943 46
H. M. D. Alexander estate	400 00	339 06	60 94
Sealer Weights and Measures	115 00	95 96	19 04
Inspection animals	130 00	100 00	30 00
Interest on temporary loans	2,500 00	1,465 00	1,035 00
250th Anniversary	999 99	475 55	524 44
Appropriations in Town Meetings 1923	$67,751 31		
Unexpended balances			$5,758 31
Cemetery bequests deposited		700 00	
Refund to Tax Collector for rebates		62 00	
State aid		260 00	
State tax		3,840 00	

State highway tax		482 80
Civilian war poll tax		1,380 00
Soldiers' exemption		12 98
Auditing municipal accounts		271 46
County tax		4,254 09
Payment on temporary loans		41,000 00
Total cash payments		$115,117 01
Total debits as shown by Accountant's cash book	$141,793 10	
Cash balance January 1, 1924		26,676 09
	$141,793 10	$141,793 10

C. S. WARNER,
Town Accountant.

FINANCIAL CONDITION OF THE TOWN

Balance Sheet December 31, 1923.

Assets			Liabilities		
Cash in the Treasury	$26,676 09		Temporary Loans		
W. J. Wright Discrepancy	13,346 82		Anticipation of Taxes		$30,000 00
Balance in Franklin Co.					
Trust Company	237 84	$40,260 75	Unexpended Appropriation		
Accounts Receivable			Gravel Bank Purchase	$200 00	200 00
Taxes, Levy of 1923	9,520 19		Tax Overlay Account		
Overlay Deficiency 1922	202 96	9,723 15	Surplus		3,634 12
From the State—			Tax Overlay for Abatements		
State Aid 1923	260 00		Levy of 1923		975 19
Balance due Highway Account	25 00				$34,809 31
Soldiers' Exemptions	12 98	297 98			
Town of Gill—Ferry Account	60 40	60 40	Excess and Deficiency Surplus Account		15,532 97
		$50,342 28			$50,342 28
Bonded and Funded Debt		$20,360 00	Bennetts Meadow Bridge payable $1,500 each year with int.		$12,000 00
			High School—Memorial Hall payable $1,000 each year with int.		7,000 00
			Millers Brook and State H'way payable $1,360 each yr. with int.		1,360 00
		$20,360 00			$20,360 00

TRUST FUND ACCOUNTS

M. W. Alexander, Poor Fund—Balance Dec. 31, 1923, in custody of Trustees	$8,535 00	Distributed from interest received	$413 02	$413 02
Elisha Alexander, Poor Fund—Balance Dec. 31, 1923, in custody of Selectmen	1,121 41	Distributed from interest received	51 01	51 01
Belcher Center School Fund—Balance Dec. 31, 1923, in custody of Treasurer	2,000 00	Paid to Town, interest received	119 52	
Surplus Revenue School Fund—Balance Dec. 31, 1923, in custody of Treasurer	1,600 00	Paid to Town, interest received	72 00	191 52
Belcher Library Fund—Balance Dec. 31, 1923, in custody of Treasurer	13,937 00	Credited to Library, interest received	760 75	760 75
West Northfield Cemetery Fund—Balance Dec. 31, 1923, in custody of Treasurer	3,110 00	Credited to Cemeteries, interest rec'd	128 46	
J. W. Cowles Cemetery Fund—Balance Dec. 31, 1923, in custody of Treasurer	2,000 00	Credited to Cemeteries, interest rec'd	120 00	
Belcher Cemetery Fund—Balance Dec. 31, 1923, in custody of Treasurer	2,000 00	Credited to Cemeteries, interest rec'd	119 52	
Cemetery Perpetual Care Fund—Balance Dec. 31, 1923, in custody of Treasurer	5,199 75	Credited to Cemeteries, interest rec'd	212 78	
Cemetery Perpetual Care Fund—Balance Dec. 31, 1923, in custody of Selectmen,	189 79	Credited to Cemeteries, interest rec'd	6 33	587 09
	$39,692 95			$2,003 39

C. S. WARNER, Town Accountant.

TOWN OF NORTHFIELD

Balance Sheet—December 31, 1923

GENERAL ACCOUNTS

Assets			Liabilities	
Cash:			Temporary Loans:	
Balance at Franklin County Trust Co.	$237 84		In anticipation of revenue	$30,000 00
Cash balance of 1923	26,676 09		Unexpended Balances:	
			Gravel bank	200 00
		$26,913 93	Reverve Fund—Overlay surplus	3,634 12
Cash discrepancy—former treasurer		13,346 82	Overlay Reserved for Abatements:	
Accounts Receivable:			Levy of 1923	975 19
Taxes:			Excess and deficiency (surplus)	15,472 57
Levy of 1923		9,520 19		
From the State:				
State aid	$260 00			
Highway	25 00			
		285 00		
To be provided for in revenue 1924:				
Overlay 1922 deficit	$202 96			
Soldiers' exemptions	12 98			
		215 94		
		$50,281 88		$50,281 88

DEBT ACCOUNTS

Net Funded or Fixed Debt	$20,360 00	Bennetts Meadow Bridge loan	$12,000 00
		Miller's Brook Bridge loan	1,360 00
		High School loan	7,000 00
	$20,360 00		$20,360 00

TRUST FUND ACCOUNTS

Trust Funds—Cash and Securities:		M. W. Alexander Poor Fund (Trustees)	$8,535 00
In custody of Selectmen	$1,311 20	Elisha Alexander Poor Fund (Selectmen)	1,121 41
In custody of Trustees	8,535 00	Surplus Revenue School Fund (Treasurer)	1,600 00
In custody of Treasurer	29,846 75	Belcher Center School Fund (Treasurer)	2,000 00
		Belcher Library Fund (Treasurer)	13,937 00
		West Northfield Cemetery Funds (Treasurer)	3,110 00
		Belcher Cemetery Fund (Treasurer)	2,000 00
		J. W. Cowles Cemetery Fund (Treasurer)	2,000 00
		Cemetery Perpetual Care Funds (Treasurer)	5,199 75
		Cemetery Perpetual Care Funds (Selectmen)	189 79
	$39,692 95		$39,692 95

C. S. WARNER, Town Accountant.

TOWN CLERK'S REPORT

VITAL STATISTICS FOR THE YEAR ENDING DEC. 31, 1923

Births

Date		Name of Child	Name of Parents
Jan.	6	Stillborn.	
	9	Bradley Wyckoff Long	Norman R. and Beatrice M.
	11	Ivan McLaun French	Adin S. and Georgiana B.
	28	Robert Lewis Keeney	Lemuel W. and Blanche E.
Feb.	19	Stephen Langton Kendrick	Fred D. and Lorna L.
	26	James Crawford Barber	Donald F. and Helen I.
Mar.	14	Elsie Pearl Heath	Lawrence E. and Louise E.
	22	Jacquelyne Edith Dresser	Lee J. and Gladys M.
	28	Richard Henry Bassett	Henry R. and Olive J.
Apr.	10	Carleton Kendrick Finch	Cortland N. and Sarah G.
		Stillborn.	
	12	Leon Kostanty Mankowsky	John A. and Valeria.
May	10	John Kerylow	William and Katryna.
	10	Chester Zabks	John and Mervina.
	26	Valentine Philip Plotczyk	Andrew and Frances.
June	16	Henrietta Brewer	Leslie S. and Harriet E.
	6	Meredith Ann Pattison	Francis W. and Maria D.
	12	———— Howard	Eugene and Catherine.
	13	Leroy Hammond Edson	Sanford J. and Gladys E.
	15	Ethel Broderick	John J. and Ethel R.
	31	June Rachael Browning	Homer F. and Ida S.
Aug.	1	Mildred Eleanor Davis	Harry D. and Theda E.
	8	Leslie Albert Gibson	Ralph V. and Gertrude M.
	15	Mary Elizabeth Haggins	William J. and Elizabeth P.
	23	Eugene Lucien Miller	Leon C. and Lulu A.
	25	Muriel Vera Dresser	James E. and Alice R.
	31	Harold Steele Biddle	Harold F. and Mildred.
Sept.	4	Stillborn.	
	5	Erwin Edward Woodbury	Byron H. and Charlotte E.
	7	Joseph Weston Holton	Ralph B. and May W.
	8	Stella Szchyrba	Lucius and Mary.
	15	Ransom Chester Kenney	Herbert L. and Alice D.
	16	Leo Joseph Quinlan	James E. and Esther M.
	17	Jennie Folzdorf	Edward and Helen B.
	20	William Lee Richardson	Charles E. and Mabel M.
	26	Shirley Marion Bryant	Leroy and Catherine P.
Nov.	16	Francis Hermon Fisher	Hermon B. and Harriet B.
	19	———— Dresser	Raymond E. and Margaret A.
	21	Margarite Elizabeth Aldrich	Fred C. and Lynna A.
	30	Joseph Brown, Jr.	Joseph and Ethel M.
Dec.	1	Kenneth Carroll Tryon	Francis P. and Elizabeth F.
	6	Stillborn.	

As required by Chapter 46, Section 15, General Laws of Massachusetts:—Notice is hereby given that the Town Clerk will furnish blanks for returns of births, to parents, householders, physicians, and registered hospital officers applying therefor.

Marriages

Date	Names Bride and Groom	Residence	Where Married
Jan. 10	Lee J. Dresser	Northfield	
	Gladys M. Page	Amherst	Amherst
Feb. 26	James English Dresser	Northfield	
	Alice Roosevelt Aldrich	Northfield	Northfield
April 6	Theodore Frederick Darby	Northfield	
	Ruth Holton	Northfield	Northfield
May 12	Clarence Mabie Steadler	Northfield	
	Adah Zilla Alden	Wilmington	Wilmington
May 31	Aaron Lewis Newton	Northfield	
	EdithB.Willard (Thornelay)	Northfield	Winchester, N. H.
June 24	John Dayton Sands	Greenwich, Ohio	
	Zola Angeline Whitman	Northfield	Northfield
Aug. 22	George Edward McGowan	Northfield	
	Irene Gertrude Turner	Northfield	Northfield
Aug. 25	Charles Chauncey Dowd	Springfield	
	Beth Greenleaf Britton	Northfield	Northfield
Sept. 1	Francis Warren Whitman	Northfield	
	Helen Marie Aldrich	Northfield	Northfield
Sept. 16	Howard Sheldon Strange	Northfield	
	Hazel Harriet Clapp	Northfield	Greenfield
Sept. 26	Harry A. Lewis	Northfield	
	Christian A. Lund	Springfield	Newport, N. H.
Oct. 2.	Augustus E. Bouldry	Northfield	
	Dorothy Bruce French	Northfield	Northfield
Oct. 4	Herman Alton Miner	Northfield	
	Ada Elizabeth Dresser	Northfield	Northfield
Oct. 6	Floyd Myron Dunnell	Northfield	
	Marie Belle Moffitt	Northfield	Northfield
Dec. 28	Frederick Edward Fox	Northfield	
	Mary Eva Whitman	Beverly	Northfield

Deaths

			Years	Months	Days
Jan.	2	Hattie Louise Haven	60	2	14
	6	Stillborn			
Feb.	2	Sarah Rebecca Streeter	72	9	17
	9	Lydia E. Richter	48		
	15	Myrtie V. Clapp	51	9	5
	19	Estella M. Pierce	78	7	23
	22	Louise M. Miller	60	10	4
	23	Patrick Coughlin	77		
	23	Caroline F. Otis	88	6	18
	26	Helen V. N. Steadler	51	4	12
	27	Oscar Fikland Durkee	86	3	18
Mar.	1	Elaine Angell	59	0	1
	13	Christine MacKeggan	26	5	6
	22	Ella M. Holton	75	11	9

Apr.	10	Stillborn.			
	13	David D. Streeter	88	5	26
	17	Robert Milton Field		4	7
May	6	Ann R. Hickey	86	7	0
	14	Henry Jenks Briggs	90	4	27
	22	John J. Grace	67		
	25	Harriet H. Ball	95	10	20
	29	Albert Whitaker	89	3	11
June	10	Edgar W. Thatcher	74	0	27
	11	Cola Richard Nelson	55	10	22
	23	Charles Lewis Morgan	74	11	19
	29	Elizabeth F. Polley	79		3
July	15	Ethel Broderick			
	23	Elizabeth L. Slater	85	3	26
Aug.	7	Lillian M. Clark	51	9	2
	11	Ellen Victoria Carlson	41	10	1
Sept.		Emory White	63		
	4	Stillborn			
	14	David Dale	89		
Nov.	6	Mary Tryphena Dutton	84		19
	19	————Dresser			
	21	Margarite Elizabeth Aldrich			
	22	Ellen K. Dale	87		
Dce.	6	Stillborn.			
	30	Julia E. Webster	70	8	20

It is important that these records shall be correct. If any errors are discovered the clerk will deem it a favor to have them reported at once, so that corrections may be made.

DOG LICENSES

For the benefit of the owners and keepers of dogs the following extract of the General Laws is hereby submitted:

General Laws Chapter 140

Section 137. The owner or keeper of a dog which is three months old or over shall annually, on or before March thirty-first, cause it to be registered, numbered, described and licensed for one year from the first day of April following. The owner or keeper of a licensed dog shall cause it to wear around its neck a collar distinctly marked with its **Owner's Name** and its **Registered Number.**

Section 138. The owner or keeper of a dog may at any time have it licensed until the first day of April following, and a person who becomes the owner or keeper of a dog after April first, which is not duly licensed, and the owner or keeper of a dog three months old after March thirty-

first in any year, shall, when it is three months old, cause it to be registered, numbered, described, licensed and collared as required by the preceding section.

Dog Licenses Issued the Past Year

Male Dogs	126
Female Dogs	18
Female Dogs (Spayed)	22
Total	166

HUNTER'S, TRAPPER'S AND FISHERMAN'S CERTIFICATES

Combination Hunting, Trapping and Fishing	63
Hunting and Trapping	74
Fishing	25
Trappers (Minor)	12
Non-resident Combination	5
Non-resident Fishing	5
Total number issued	184

CHARLES C. STEARNS,
Town Clerk.

Financial Condition of the Town and Statement of Bonded and Funded Debt, See Page 47.

ASSESSORS' REPORT 1923

Assessed value real estate	$1,508,561 00
Assessed value personal property	322,790 00
	$1,831,351 00
Tax rate per thousand	$35 00
Polls assessed	463
Polls exempt	10

Town Appropriations
Annual Meeting February 5, 1923

Memorial Day	$150 00
Tree Warden	150 00
School Physician	100 00
Bennetts meadow bridge	1,972 50
High School and Memorial Hall	1,360 00
State highway and Miller bridge	1,523 20
Street lights	2,445 00
Street oiling	1,000 00
Ferry	325 00
Fire Department	400 00
Poor	1,500 00
Care of Town Hall	700 00
Town Clerk	250 00
Town Treasurer	550 00
Selectmen	500 00
Assessors	475 00
Town Accountant	299 00
School Committee	75 00
Sealer Weights and Measures	115 00
Inspection animals	130 00
Interest on loans	2,500 00
Schools	28,000 00
Bridges and snow	1,500 00
Overdraft	487 36
Contingent	3,000 00
Tax Collector	350 00
Cemeteries	200 00
Highways	10,800 00
Library	400 00
Farms Library	25 00

County Aid	100 00
East Northfield School	600 00
Repairs on Town Hall	900 00
Gypsy moths	600 00
Unpaid bills	369 26
Gulf road	300 00
Gravel bank	200 00
Community Nurse	2,000 00
250th Anniversary	999 99
Alexander Home maintenance	400 00
Total appropriations	$67,751 31
County tax	$4,254 09
State tax	3,840 00
Highway tax	482 80
Auditing expense	271 41
Exemptions	275 71
Overlay	1,109 10
	$77,984 47

Estimated Income to Credit Tax Account

From income tax	$3,853 15
From corporation tax	564 86
From National Bank tax	122 56
Licenses and permits	48 00
School funds	3,286 88
Supt. Schools salary	676 66
District Nurse	150 00
Inspection of animals	51 50
Tax reimbursements	78 75
Bennett meadow bridge	150 00
Dog licenses	234 94
Town Hall	250 00
Rent Alexander estate	250 00
Sealer Weights and Measures	64 40
Highway fund	3,665 18
Total estimated income	$13,446 88
Raised on real estate	$52,339 90
Raised on personal property	11,277 69
Raised on polls	920 00
December assessment	$311 63

Number horses assessed	301
Number cows assessed	699
Number sheep assessed	78
Number neat cattle assessed	259
Number swine assessed	110
Number dwellings assessed	578
Number fowls assessed	2,986
Number acres land	90

EDWARD M. MORGAN,
CHARLES E. LEACH,
J. LINCOLN HAMMOND,

Assessors.

REPORT OF TAX COLLECTOR

Amounts Committed for Collection		
June 12, 1923, Poll Taxes		$2,300 00
Sept. 7, 1923, Real and Personal		63,617 59
December assessment		311 63
		$66,229 22
1923 Interest Collected to Jan. 1, 1924		71 91
		$66,301 13
Paid Treasurer to Jan. 1, 1924	$56,371 32	
Abatements made to Jan. 1, 1924	409 62	
		56,780 94
Balance uncollected to Jan 1, 1924		$9,520 19

L. R. ALEXANDER,

Collector.

CEMETERY COMMISSIONERS' REPORT

We, the Cemetery Commissioners of Northfield submit our report for the past year. We ask for $200.00 to be raised and appropriated to help care for cemeteries in 1924. We have done some extra work at Mount Hermon Cemetery and when it is completed next year it will make great improvement.

Outstanding Dec. 31, 1922—Deeds on hand			$57 00
Deeds recorded in 1923			230 00
Rent pasture for 1922 and 1923			10 00
			$297 00
Payment to treasurer in excess of total amount recorded to Dec. 31, 1922	$34 50		
Less error 1922 Corrected by State Auditor Jan. 7, 1924.	18 00		
		$16 50	

Payments to treasurer Dec., 1923

Sale lots	$93 50		
Albert Anderson outstanding	20 00		
Elizabeth A. Hubbard outstanding	2 00		
Warren Field, Est. outstanding	7 00		
For rent pasture	10 00		
Outstanding Dec. 31, 1923		$132 50	
Molla E. Woodhouse	$8 00		
Sarah McLeod	20 00		
J. A. Beale	10 00		
Edward Priest	72 00		
Geo. M. Stratton	20 00		
		$130 00	
Bal. due treasury		18 00	
			$297 00

Deeds Recorded 1923

C. T. Bagnall Est., paid 1922	$15 00
Page 194	
Page 195 J. F. Beale	10 00
Page 196 C. M. Steadler	20 00
Page 197 Ione M. Field	15 00
Page 198 Mary Houghton	10 00
Page 199 Sarah MacKensie	20 00
Page 200 M. C. Skilton	20 00
Page 201 Clifford L. Bolton	16 00
Page 202 E. A. Starkey	1 00
Page 203 Edward Priest	72 00
Page 204 Herbert D. Field	1 00
Page 205 Geo. M. Stratton	20 00
Page 206 F. Leslie Tyler	25 00
	$230 00
Appropriation for 1923	$200 00
Receipts from our investments per Accountant's Account	587 09

Expenditures

Paid for labor	
Albert Mobbs	$42 80
Albert Mobbs	21 60
Water Co.	6 00
C. I. Holton	46 48
Geo. Slate	104 00
Adjustment of interest	4 67
Albert Mobbs	48 80
C. I. Holton	58 80
Geo. Slate	48 00
Water Co.	6 00
Geo. Slate	36 00
Northfield Seminary	3 75
C. I. Holton	40 65
Geo. Slate	30 00
G. N. Kidder	103 55
Geo. Slate	51 00
Geo. Slate	40 00
C. E. Williams	9 84
E. Thornton	12 00
F. V. Wood	16 60
F. V. Wood	22 60

E. Thornton	18 40	
F. V. Wood	5 00	
Geo. Slate	10 55	
	$787 09	$787 09
Outstanding Dec. 31, 1923		
Unpaid Deeds	$130 00	

GUS N. KIDDER,
F. V. WOOD,
C. S. HOLTON,
Cemetery Commissioners.

G. N. KIDDER, Clerk.

REPORT OF THE LIBRARY COMMITTEE

Owing to anxiety about the coal supply the trustees of the Library made sure of coal at the expense of book purchases. This leaves the Library account with 11 unpaid bills amounting to $100.18. The trustees ask the town to make a special appropriation to cover this deficit.

For the coming year the Library needs an appropriation of $500, if it is going to meet the needs of our citizens with any degree of efficiency. The price of books has increased so much during and since the war that our usual appropriation of $300 can no longer accomplish what it did formerly. We have cut down the magazines to the standard ones only, and have practiced economy along several lines.

An agent of the Mass. State Library Commission has visited our Library during the past year, and has culled out many books that had long ceased to have any value. Other books are being bound according to the agent's recommendation. Our shelves are cleaner and more inviting because of this work. The only expense to the town in connection with the agent's work was the cost of her board and lodging while rendering us this service.

An unusual, but necessary, expense was incurred in cutting off the limbs of our neighbor's trees which were damaging the roof on the north side. Such an extra in a lean year, also lessened the purchase of books.

To all donors of books during the past year the trustees hereby express their gratitude. The current novel, often laid away on the private shelf, never to be read again, can render wider service through the agency of the Library.

F. L. DULEY,
Secretary.

Appropriations, Investments, Income and Expenditures

Librarian	$220 00
Janitor	209 73
Books and magazines	237 30
Fuel	368 17

Repairs and maintenance	58 87
Electric light	31 59
Water	19 91
Miscellaneous	15 18
	$1,160 75
Town appropriation	$400 00
Income from investments	760 75
	$1,160 75

LIBRARIAN'S REPORT

Volumes in library last report	8,953
Purchased last year	54
Given last year	25
Number of volumes bound	12
Volumes discarded	500
Total in Library	8,544
Number of family patrons	211
Number of individual patrons	261
Number of books taken by schools	341
Number of books taken by visitors	400
Number of books taken by families	11,131
Magazines circulated	953
Total circulation	12,297
Balance on hand last report	$1 10
Fines collected	26 22
Received for book	60
Paid for papers	12 00
Mending material	2 50
Express and postage	5 50
Library bureau	2 72
Incidentals	2 50
Balance	$2 70
Publications subscribed for	25
Publications given	12
Number of readers using room	2,738

Books Given

Record of Christian Work	3
Rev. A. E. Mobbs	7
James R. Hamilton	1
Acton Civil	2
Mrs. Caldwell	1
Miscellaneous	11

Relics

German canteen picked up on American battlefield in France four years after the war.

Lamp in time of Christ.

Palestine lamp about 300 A. D. Byzantine period Christian.

Lava from Vesuvius.

—Mrs. Martha Gillette.

MRS. C. A. RANDALL,

Librarian.

REPORT OF THE SCHOOL COMMITTEE

School Committee

F. L. Duley, Chairman	1925
R. H. Philbrick, Clerk	1926
D. MacD. Ross	1924

Superintendent of Schools

Everett J. Best

Attendance Officer

Fred W. Doane, (resigned)

School Physician

R. H. Philbrick, M. D.

School Nurse

Marion Eckert

Calendar for School

Commence January 2 and 7, 1924.
Close March 14 and 21, 1924.

Commence March 31, 1924.
Close June 6 and 20, 1924.

Commence September 2, 1924.
Close December 19, 1924.

Commence January 5, 1925.
Close March 13 and 20, 1925.

Commence March 30, 1925.
Close June 5 and 26, 1925.

Financial report of the schools for the period from January 1, 1923 to December 31, 1923. This report contains $86.11 in back bills for which there was a special appropriation.

Itemized Statement of Expenditures

Teachers and Superintendent	
Mary MacDonald	$1,600 00
Elizabeth Neilon	1,140 00
Marie Bixby	1,200 00
Raymond Blanchard	900 00
Helen Parker	950 00
Mary Dalton	950 00
Gwendolyn Damon	920 00
Elizabeth Braley	1,000 00
Isabel Robertson	570 00
Elizabeth Quattlander	850 00
Alfred H. Evans	970 00
Mrs. Fannie Buffum	950 00
Mary Underwood	790 00
Blanche Baker French	450 00
Olive Doolittle	480 00
Hazel Lewis	570 00
Evelyn G. Lawley	480 00
Mildred W. Sprague	380 00
Hyla I. Denney	300 00
Ruth I. Wilder	380 00
Dorothy L. Parker	380 00
E. J. Best	1,207 50
I. J. Lawrence	436 00
Mrs. Letitia Barnes	40 00
	$17,893 50
Truant Officer and School Census	
Fred W. Doane	$53 75
Minor Repairs	
C. L. Johnson	$271 30
Waldo Stebbins	41 18
H. M. Bristol	201 56
George Starbuck and Sons	10 32
Spencer Brothers Garage	6 60
F. W. Harness	5 50
A. W. Hastings Co.	11 25
Evans Brothers	3 00
Alvin George	4 50
John W. Anderson	4 25
R. H. Philbrick	72
C. E. Williams	85 70
Richard Schubert	7 50

Arnold Holton	15 00
Charles Gilbert	4 41
Joseph R. Colton	25 95
Robbins and Evans	21 96
Bert C. Abbott	31 58
C. E. Baxter	60 00
N. W. Keet	18 60
John Dalton	10 30
Ryan Brothers	88 78
George N. Kidder	14 89
Alfred Holton	45 01
George Piper	75
Evans Brothers	3 24
H. H. Chamberlin	19 45
	$1,013 30

Transportation

John Black	$302 00
C. S. Tenney	1,600 00
Frank Brassor	480 00
George Piper	190 00
Fred Doolittle	39 00
Amos Richter	40 00
Otis Fisher	260 00
C. E. Bittinger	12 00
East Northfield Transfer	380 00
	$3,303 00

Expenses of Administration

W. T. Piggot	$2 00
Oval and Koster	19 50
Mary MacDonald	6 63
H. C. Holton Jr.	19 38
Northfield Press	36 50
E. J. Best	29 79
E. E. Babb and Co.	10 01
Am. R. R. Express	2 89
	$126 70

Janitor Service

Charles E. Baxter	$873 30
Charles Gilbert	108 00
Alvin N. Dugar	109 20
Ray Thompson	105 50

Alfred H. Evans	111 00
Blanche Baker French	19 00
Mary Underwood	37 00
Allie Killion	3 75
Mrs. C. F. Field	7 50
Earl Shine	95 55
Hyla I. Denney	16 00
George Webster	3 00
	$1,488 80

Text Books and Supplies

Am. R. R. Express	$1 28
Helen Parker	8 15
J. L. Hammett Co.	197 55
Ginn and Co.	48 08
D. C. Heath Co.	21 24
D. McNetton Co.	48 50
D. Appleton and Co.	28 85
Spencer Brothers Garage	2 00
Arlo Pub. Co.	11 90
Pub. School Pub. Co.	1 25
E. E. Babb and Co.	171 09
Alvin George	2 53
Oliver Ditson Co.	18 11
John C. Winston Co.	92 60
Scott Foresman Co.	111 50
The MacMillan Co.	2 49
The Palmer Co.	93
Benj. H. Sanborn Co.	52 24
J. B. Lippincott Co.	43 82
W. T. Piggott	14 40
Allyn and Bacon Co.	18 00
Ryan and Buker	10 18
Literary Digest	4 92
Charles Scribners Sons	25 05
Houghton Mifflin Co.	8 10
Lyons and Carnahan	21 57
L. E. Knott Co.	22 88
Mass. Tuberculosis League	12 00
American Book Co.	7 35
The Outlook Co.	5 04
Milton Bradley Co.	54 54
Hall and McCreary Co.	21 35
J. S. Ferris Co.	3 12

W. A. Wilde Co.	1 50
Dowling School Supply Co.	4 58
F. A. Irish	13 70
	$1,112 39

Fuel

C. E. Williams	$3 20
C. A. Parker	24 00
C. I. Holton	77 00
W. B. Dresser	51 25
G. O. Dunnell	1,889 60
Louis LaBelle and Son	110 21
Raymond Brassor	4 71
C. E. Baxter	18 50
F. H. Doolittle	96 37
Alvin Dugar	4 88
Charles Gilbert	3 00
E. A. Nash	31 00
F. L. Howe	3 00
D. MacD. Ross	30 00
Hart and Hallett	16 00
	$2,362 72

Water, Light and Janitors' Supplies

Greenfield Light and Power Co.	49 94
Northfield Water Co.	86 57
Andrews Paper Co.	26 70
Cheshire Chem. Co.	27 00
Northfield Schools	6 00
F. A. Irish	1 15
	$197 36

New Equipment

L. E. Knott Co.	$19 20
Durkee and Ray	8 00
E. E. Babb Co.	14 64
John Wilson and Co.	10 04
Heywood Wakefield Co.	57 50
H. M. Bristol	100 00
	$209 38

Summary of Expenditures

Teachers and Superintendent	$17,893 50
Truant Officer and School Census	53 75

Minor Repairs	1,013 30
Transportation	3,303 00
Expenses of Administration	126 70
Janitor Service	1,488 80
Text Books and Supplies	1,112 39
Water, Light and Janitors' Supplies	197 36
Fuel	2,362 72
New Equipment	209 38
Total	$27,760 90
Balance	325 21
	$28,086 11

Receipts

Appropriation for Schools	$28,000 00
Appropriation for Back Bills	86 11
Total	$28,086 11

Estimates for the year beginning January 1, 1924. This estimate is based on present salaries and number of teachers.

Teachers and Superintendent	$18,500 00
Truant Officer and Census	50 00
Expenses of Administration	200 00
Text Books and Supplies	1,150 00
Janitor Service	1,500 00
Fuel	2,400 00
Water, Light and Janitors' Supplies	200 00
Minor Repairs	1,000 00
Transportation	3,500 00
Total	$28,500 00

F. L. DULEY, Chairman,
R. H. PHILBRICK,
D. MacD. ROSS,

School Board.

REPORT OF SCHOOL SUPERINTENDENT

We respectfully submit this, our third annual report, to the School Board and the Citizens of the Town of Northfield:

We are giving below such data as may be of interest from the annual report to the state department for the year ending June 30, 1923.

The teaching staff was composed of sixteen teachers, one special teacher of music and a superintendent for a part of his time. Of the full time teachers four were college graduates, four were graduates of normal schools, and eight were graduates of secondary schools and many of these with special training at summer schools.

Pupils enrolled	
High School	61
Elementary schools	314
Average daily attendance	310
Average number of days schools were in session	
High School	189
Elementary schools	168
Average membership	347
Non-resident pupils	
High School	2
Elementary schools	2
Census report	
5 to 7 years of age	79
7 to 14 years of age	250
14 to 16 years of age	89
Membership by grades	
Grade one	50
Grade two	36
Grade three	44
Grade four	38
Grade five	43

Grade six	35
Grade seven	44
Grade eight	21
High School	
First year	23
Second year	14
Third year	5
Fourth year	15
Total	368

Teachers	Salary	Enrollment by Grades and Years												
		1	2	3	4	5	6	7	8	9	10	11	12	Total
High School														
Mary MacDonald	$1,600 00								10	16	16	5	4	51
Elizabeth Neilon	1,200 00													
Marie Bixby	1,200 00													
Evelyn Lawley	1,200 00													
Center School														
Helen Parker	950 00						12	11						23
Mary Dalton	950 00				11	16								27
Gwendolyn Damon	950 00	11	18	9										38
East Northfield														
Elizabeth Braley	1,000 00							12	11					23
Mildred Sprague	950 00				13	10	7							30
Elizabeth Quattlander	850 00	8	8	8										24
West Northfield														
Alfred H. Evans	1,000 00					1	4	7	5					17
Mrs. Fannie Buffum	950 00	9	7	5	4									25
Number Three														
Mary Underwood .	850 00	10	3	3	4	3								23
Farms														
Ruth Wilder	950 00					4	5	4	8					21
Dorothy Parker	950 00	13	6	5	7									31
Mountain														
Hyla Denney	750 00	1	1	2	4		3							11
Totals	$16,300 00	52	43	32	43	34	31	34	34	16	16	5	4	314

I. J. Lawrence, Music
Mrs. Letitia Barnes, Physical Training (temporary)

The above is a tabulated statement relative to salaries and organization for the school year beginning September 4, 1923 and the attendance approximately correct January 1, 1924.

The aim of our work for the past year has been the development of the organization of the school system. No radical changes have been made. The teachers have been retained where possible and the equipment improved to meet new and changing conditions. The standards of the schools have been raised and maintained until they are now equivalent to those found in the large towns. New text books have been secured to meet current needs. A few new texts have been introduced where needed. The development of the work in reading will continue to demand more books; therefore we feel that the present outlay for books and supplies can not be diminished and still maintain the schools efficiently.

Very little work has been done to improve the buildings this year. There is an annoying condition at the high school which should be remedied as soon as possible. The gas from the soft coal used is escaping into the school rooms on the East side. I believe you should replace these furnaces next year. The building at the Farms should have a special appropriation or the regular appropriation made large enough to cover the needed repairs. The other buildings are in fairly good condition.

The policy maintained thus far we hope to continue. No great innovations have been planned for the future. We desire to build slowly and maintain a standard worthy of the town and suited to the needs of the times.

The schools are costing a little more each year. This is due to the cost of retaining and securing efficient teachers. The cost of the schools is not so large as the expenditure for any one luxury, yet we hear more about it in the press and on the street. Is it worth the cost? An answer to this question was printed in the Journal of Education some time ago. "You can reduce the expenditures on armaments as you can on personal indulgence, and expend it again later, with no great damage in the process. But with education it is quite otherwise. You are dealing there with the minds and bodies of children and you may cripple a whole generation. The plain fact is that, so far from not being able to afford our expenditures on education, we can not afford to do without it."

We have the cooperation of the school board, teachers and parents, we believe, in our work in Northfield. We appreciate this spirit of team work. The teacher is the

connecting link between the school official and the pupil in the homes. It is she who needs your cooperation and support. I wish to commend the work in the music department especially. I believe no money is expended more profitably. The work in Physical education is a new thing with me as done under a special supervisor. Since the passage of the law requiring this subject, many of the towns have secured uniformity by the use of the special teacher. If we could have trained teachers in this subject, I believe the work could be as efficiently done. This experiment was tried at the suggestion of the school physician and with the approval of the school board. Its continuance will depend upon the size of your appropriation.

In the coming year we hope for your continued support in developing and maintaining the schools efficiently in the Town of Northfield.

E. J. BEST,

Superintendent.

REPORT OF HIGH SCHOOL PRINCIPAL

Mr. E. J. Best, Superintendent of Schools,
Dear Sir:

Herewith I respectfully submit my third annual report as Principal of the Northfield High School.

Owing to the large graduating class last June and to no entries from West Northfield, Northfield Farms and the Mountain schools the enrollment in September was somewhat smaller than that of last year.

Class	Boys	Girls
Senior	2	2
Junior	3	2
Sophomore	10	9
Freshmen	10	5
Grade VIII	2	8

With one exception we have the same teaching force as last year. Miss Evelyn G. Lawley of Florence, Massachusetts, with degree of Master of Arts from Smith College takes Mr. Blanchard's place as teacher of Science and Mathematics. She also teaches the class in Business, following out the plan adopted last year. This consists of Commercial Geography for the first half year and a very practical course in Occupations to start the first of February. This will alternate with the Commercial Arithmetic and Bookkeeping given last year.

The Curricula follow in full:

GRADE VIII

Geography
American History and Community Civics
English
Mathematics

HIGH SCHOOL

Latin Curriculum

First Year
Latin I
English I
Algebra
Ancient History or Science

Third Year
Latin III
English III
French II
Physics or Mediaeval and

Second Year
- Latin II
- English II
- Geometry
- French

Modern History

Fourth Year
- Latin IV
- English IV
- U. S. History
- French III or
- Review Mathematics or
- Chemistry

General Curriculum

First Year
- English I
- Algebra
- Elementary Science
- Ancient History or
- Sewing

Second Year
- English II
- Geometry
- French I
- Business or
- Cooking

Third Year
- English III
- French II

and two of the following
- Physics
- Mediaeval and Modern History
- Advanced Sewing and Cooking
- Review Mathematics

Fourth Year
- English IV
- U. S. History and Government

and two of the following
- Chemistry
- French III
- Advanced Sewing and Cooking
- Review Mathematics

This year Sewing, Mediaeval and Modern History, Review Mathematics, Physics, and Virgil are not given but next year will take the places of Cooking, U. S. History, Chemistry and Cicero.

The purchase of a new cook stove during the summer has greatly simplified the cooking problem and made it possible to accommodate a class of twelve. Early in the Fall canning, jelly-making and pickling were done on shares for any who wished to furnish the materials. Since Thanksgiving each week the class has served a lunch consisting of three hot dishes provided at cost to the pupils desiring them. It is hoped to pay the grocery bill by this means. Later two lunches will be served each week.

In the Sewing Class last year the last three weeks were devoted to work on Pageant costumes, for the success of which great credit is due Miss Bixby and the Domestic Arts girls.

In order to encourage literary tendencies, the Pageant Committee suggested the writing of poems by the school children, the best of which were to be published in the Press of the week of the celebration. More than forty poems were submitted. Ruth Gordon and Sophie Glabach were judged the winners in the contest.

Last February the Senior and the Junior classes entered into a contest in short story writing. Each pupil handed in one story. The one judged the best by popular vote was printed in the Northfield Press. Evelyn Atwood was the winner. This year the Sophomores will be allowed to take part. The High School notes are left this year entirely in the hands of the pupils of the two upper classes. These two classes have been united in English because of the fewness of their numbers.

Again in closing, I wish to express appreciation to the parents, School Board, and the other teachers who have so kindly cooperated with us in our work.

Respectfully submitted,

MARY MacDONALD,

Jan. 8, 1924. Principal.

COMMUNITY AND SCHOOL NURSE REPORT

To the Selectmen and School Committee of the Town of Northfield:

Hereby is submitted a report of my work as community and school nurse from November 15 to December 31, 1923.

Physical examinations in the schools were nearly completed when I came, therefore I assisted the school physician only with the pupils of the High School. These physical examinations and weighing and measuring form the basis for all school health work. By these physical examinations the defects are brought to light which may retard the work of the children in school. Of the children of Northfield 77 per cent have one or more physical defects. The percentage of the existing defects is as follows:

Defective teeth,	47%
Enlarged tonsils,	20%
Poor posture,	20%
Enlarged glands,	15%
Underweight,	10%

I hope in this coming year to convince parents of the need of dental care. The mouth is the door to the body, and the teeth are door-keepers. If the teeth are not strong and well the food will not be ground up properly and the stomach will be tired and overworked. These children will need their teeth all their lives. Many illnesses may come from decayed teeth and diseased tonsils, such as neuralgia, headache, heart trouble, neuritis, skin troubles, boils, rheumatism and nervousness. Many of the children with enlarged tonsils are backward in school. If they cannot hear, see or smell properly and have to remain home from school with frequent colds, naturally they will be slow with their studies. Children who are underweight cannot do justice to their educational opportunities. They are more susceptible to communicable diseases. The cause of mal-nutrition may be improper food, diseased tonsils, defective eyesight or overfatigue.

In the school routine monthly examinations I have found 7 per cent of the physical defects have been corrected

since the physical examination was made by the school physician. This is very encouraging and the co-operation of the parents is appreciated.

An improvement in the posture of the children can be seen since physical culture is being taught in the schools.

Besides 70 advisory visits 17 bedside nursing visits were made.

Respectfully submitted,

MARION EKERT, R. N.

REPORT OF THE SCHOOL PHYSICIAN

To the School Committee:

In compliance with Chapter 71, Secs. 54 & 57, General Laws, three hundred and forty-six pupils have been duly examined for disabilities and defects by the school physician, with the assistance of the school nurse and teachers. Records of examinations are kept on cards furnished by the State Board of Education and where remediable conditions are found notices are sent to parents or guardians.

During the past year there has been no epidemic of contagious disease, but infestations with pediculi capitis, commonly known as head lice, have been rather numerous.

The sanitary arrangements in our school buildings are generally satisfactory.

Practically all of our pupils have been successfully vaccinated, and in the Spring the Schick Test will be given to all children whose parents give their consent. Those who do not react are rated as unsusceptible to diphtheria. Those who do react are immunized by the toxin-antitoxin method. It is important that parents realize the relative harmlessness of this procedure, and the fact that toxin-antitoxin does protect the child against a very dangerous disease.

ROSCOE H. PHILBRICK, M. D.